

Historic, Archive Document

Do not assume content reflects current scientific knowledge, policies, or practices.

1.95
C38
Reserve

Reserve

U.S. DEPARTMENT OF AGRICULTURE
U.S. FARM SECURITY ADMINISTRATION

to cat. 364295

Functional chart...

FARM OWNERSHIP DIVISION
To advise the Administrator with respect to carrying out the provisions of Title I and Title IV of the Benbrook-Jones Farm Tenant Act; also in carrying out a program of loans for the development of unimproved farms and in the sale and servicing of certain farm units owned by the Farm Security Administration.

LIBRARY
RECEIVED
★ SEP 24 1942 ★
U.S. Department of Agriculture

Loan Servicing Section
To develop and recommend the necessary policies, procedures, records and reports for an effective program of loan servicing, including maintenance of FO properties, transfer and liquidation of such properties and the proper supervision of FO borrowers.

Program Analysis Unit

To analyze data on farm population, tenancy, farm income, size of farms, trends in land values, and other statistical data affecting the operation of the FO program.

Administrative Services Unit

To analyze administrative routines and flow of work involved in processing and servicing FO loans in field offices and to recommend improvements in processing and servicing.

Procedure Coordination Unit

To coordinate all suggestions for changes in procedure and make recommendations with respect thereto; to draft procedural releases and conduct necessary liaison work with the Division of Administrative Levels.

Loan Making Section
To develop and recommend criteria for the selection of families and the selection and development of farms.

Borrower Supervision & Collections Unit

To develop and recommend policies and procedures for a program of supervision which will result in successful operation of the farming and homesteading enterprises of FO borrowers and the preservation of family-type farms.

Property Maintenance Unit

To develop and recommend necessary procedures, records and reports to insure that taxes and insurance payments on FO properties are met when due, and that such properties are properly inspected and maintained.

Family Selection Unit

To develop and recommend criteria for the selection of families; to assist in training county committees in family selection; and to assist in securing a proper racial distribution of FO loans.

Farm Selection and Development Unit

To develop and recommend criteria for the selection and development of farms, and to study the social and economic aspects of the FO program and recommend such policies as may aid in accomplishing the long-time land tenure objectives of the FSA.

Treasurer and Liquidation Unit

To develop and recommend policies and procedures with respect to the liquidation, transfer, voluntary conveyance, leasing, and management and sale of FO farms.

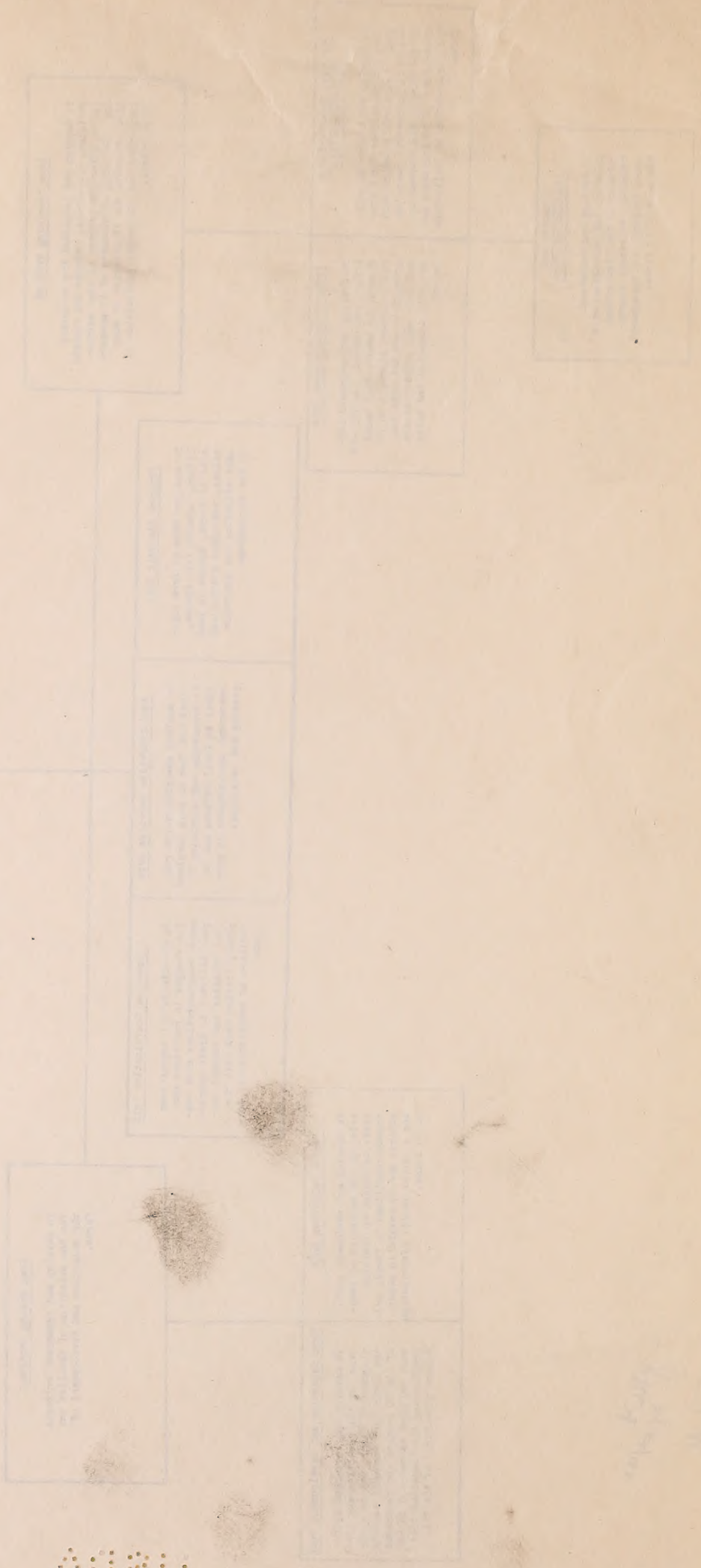
P.V.M.

8/22/42

301502

RECEIVED
FEB 29 1945
U.S. AIR FORCE
OFFICE OF THE
JUDGE ADVOCATE GENERAL

TO: THE JUDGE ADVOCATE GENERAL
FROM: THE JUDGE ADVOCATE GENERAL
SUBJECT: [Illegible]



480
80

1.95
C38

Finance Area

OCT 1 1943

Reserve

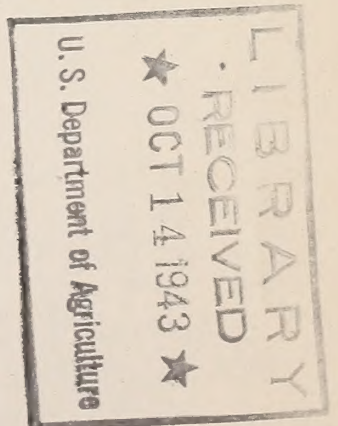
U. S. DEPARTMENT OF AGRICULTURE
FARM SECURITY ADMINISTRATION

FINANCE AREA MANAGER

Responsible for the administration of
the finance functions in the area.

AREA CHIEF ACCOUNTANT

Under the jurisdiction of the Finance
Area Manager to be responsible for the
supervision of the technical operations
of the Finance Area Office.



FUND ACCOUNTING

Installs and maintains adequate accounting systems for the purpose of providing official accounting records necessary to accomplish complete fiscal and budgetary control of all financial transactions of FSA and affiliated activities within the area; maintains general and subsidiary ledgers for all fiscal activities of the regions included in the area; reconciles reciprocal general ledger accounts and related subsidiary ledger balances together with supporting schedules; and performs such other functions in connection with Fund Accounting as may be required.

MANAGEMENT ACCOUNTING

Coordinates cost, tenure, income and special program accounting and servicing from a fiscal standpoint of the various farm labor transportation programs; establishes and maintains adequate accounting systems for the purpose of determining unit cost of development performed by force account and contract; cost valuation of capital assets; cost of operations properly classified; analyzes relationship between cost and estimates; maintains official accounts in connection with lease and purchase trust accounts in connection with lease and purchase and rental contracts, land purchase trust accounts and sale of project units; classifies and distributes revenue resulting from operations involving use of real property or other physical assets; and performs such other functions in connection with Management Accounting as may be required.

ADMINISTRATIVE ACCOUNTING

Installs and maintains adequate accounting systems and records necessary to compute and process pay rolls for area personnel; account in detail for each employee's fiscal year's gross earnings, total deductions including retirement, taxes, War Bond deductions and others, and net earnings after deductions; to examine as to administrative requirements and compliance with existing legislation, as well as certify and schedule to the Treasury Disbursing Office all loan and grant submissions and public vouchers for the area; periodically reconcile accounts with general ledgers and allotment accounts; maintain adequate control registers by appropriation and allotment of person services commitments and gross expenditures; examine obligating documents for propriety and legality of the charges against appropriation and allotment accounts; analyze and adjust obligations not liquidated within a reasonable period; and to perform such other functions in connection with Administrative Accounting as may be required.

LOAN ACCOUNTING SECTION

Installs and maintains adequate accounting systems in connection with the maintenance of detail RR and FO loan accounts including the establishment and maintenance of necessary control accounts covering loan advances, repayments, interest and unpaid balances, as well as inventories of fixed property or chattels acquired in connection with the several loan programs; provides necessary fiscal information to appropriate regional state and county administrative officials; prepares such reports as the County Summary Report, Special Deposit Reports, Tri-yearly Balances, Annual Statements of Accounts; and performs such other functions in connection with Loan Accounting as may be required.

RECOMMENDED: *[Signature]*
OCT 17 1943
ACTING ADMINISTRATOR

APPROVED: *[Signature]*
October 1, 1943
DIRECTOR OF PERSONNEL

[Signature]
ACTING ASSOCIATE CHIEF FISCAL OFFICER

